

made. If the addressee is located near one of the ports at which Customs officers are authorized to review mail entries (see 39 CFR 10.5), the postmaster may send the mail entry to that port, together with the addressee's statement and evidence, for reconsideration by the port director.

(c) He may pay the assessed duty and take delivery of the merchandise, and file a protest under section 514, Tariff Act of 1930, as amended (19 U.S.C. 1514), in the form and manner prescribed in part 174 of this chapter.

[T.D. 73-175, 38 FR 13369, May 21, 1973, as amended by T.D. 78-99, 43 FR 13061, Mar. 29, 1978]

#### **§ 145.23 Time limits.**

A mail entry may be amended under section 520(c), Tariff Act of 1930, as amended (19 U.S.C. 1520(c)), only if the addressee requests such amendment within the time limits prescribed therein (see §§ 173.4 and 173.5 of this chapter), and the claim is allowable under section 520(c). Requests for adjustment in the amount of duty assessed under mail entries made under § 145.22(a) shall be made in such time that the request can be acted upon by the port director within 90 days after receipt of the mail article and payment of the duties by the addressee. Protests under § 145.22(c) must be filed not later than 90 days after payment of the duties by the addressee, but may be acted upon after the expiration of that 90-day period.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14454, Apr. 6, 1978]

#### **§ 145.24 Amendment of entry.**

If the port director is satisfied that the objection is valid and timely, he shall amend the mail entry. If the duty has already been paid, Customs shall issue an appropriate refund of duty.

#### **§ 145.25 Entry correct.**

If the port director believes the duty originally assessed was correct, he shall send the addressee a notice in writing that the request for refund of duty has been denied. If the duty has not been paid, the mail entry shall be returned to the postmaster concerned,

together with a copy of the notice sent to the addressee. The postmaster will then collect the duty and deliver the shipment, or, if the addressee refuses to pay the duty, will treat the shipment as undeliverable.

#### **§ 145.26 Rates of duty not binding.**

Rates of duty assessed on a mail entry, whether assessed on the original entry or as amendments under § 145.24, are not binding for future importations. A binding ruling on tariff classification may be obtained in accordance with the procedures set forth in part 177 of this chapter.

[T.D. 73-175, 38 FR 13369, May 21, 1973, as amended by T.D. 73-175, 38 FR 17469, July 2, 1973; T.D. 78-99, 43 FR 13061, Mar. 29, 1978]

### **Subpart D—Special Classes of Merchandise**

#### **§ 145.31 Importations not over \$200 in value.**

The port director shall pass free of duty and tax, without preparing an entry as provided for in § 145.12, packages containing merchandise having an aggregate fair retail value in the country of shipment of not over \$200, subject to the requirements set forth in §§ 10.151 and 10.153 of this chapter.

[T.D. 94-51, 59 FR 30296, June 13, 1994]

#### **§ 145.32 Bona-fide gifts.**

The port director shall pass free of duty and tax, without preparing an entry as provided for in § 145.12, articles sent as bona-fide gifts from persons in foreign countries to persons in the United States having an aggregate fair retail value in the country of shipment not exceeding \$100 (\$200, in the case of articles sent from persons in the Virgin Islands, Guam, and American Samoa), subject to the requirements set forth in §§ 10.152 and 10.153 of this chapter.

[T.D. 94-51, 59 FR 30296, June 13, 1994]

#### **§ 145.34 Personal and household effects and tools of trade.**

(a) *U.S. military and civilian personnel returning from extended duty abroad.* Section 148.74 of this chapter sets forth specific requirements for exemptions from duty under subheading 9805.00.50, Harmonized Tariff Schedule of the

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United States (19 U.S.C. 1202), for personal and household effects of military and civilian personnel of the United States returning upon the completion of extended duty abroad. A copy of the official travel orders shall be attached to or enclosed in each mail article and the outside of each mail article shall be clearly marked to show that exemption from duty is being claimed.

(b) *Other personal and household effects, and tools of trade.* Certain personal and household effects and tools of trade may be passed free of duty without issuing an entry, in accordance with § 148.53 of this chapter.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14454, Apr. 6, 1978; T.D. 89-1, 53 FR 51263, Dec. 21, 1988]

## § 145.35 United States products returned.

Products of the United States returned after having been exported, which have not been advanced in value or improved in condition while abroad, may be passed free of duty without issuing an entry and without the declarations provided for in § 10.1(a) of this chapter, provided the shipment is valued at not over \$2,000 and the port director is satisfied that the merchandise is free of duty under subheading 9801.00.10, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 89-1, 53 FR 51263, Dec. 21, 1988; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 94-47, 59 FR 25570, May 17, 1994; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

## § 145.36 Articles for institutions.

Books and other articles classifiable under subheading 4903.00.00, 4904.00.00, 4905.91.00, 4905.99.00, 9701.10.00, 9701.90.00, 9810.00.05, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), imported by and addressed directly to a library or other institution described in subheading 9810.00.05 or 9101.30, HTSUS may be passed free of duty without issuing an entry, if the port director is satisfied that the merchandise is entitled to free entry. A declaration may be required in accord-

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ance with § 10.43 of this chapter under the procedure specified in § 145.42.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 89-1, 53 FR 51263, Dec. 21, 1988]

## § 145.37 Articles for the U.S. Government.

(a) *Mail articles for copyright.* Mail articles marked for copyright which are addressed to the Library of Congress, to the U.S. Copyright Office, or to the office of the Register of Copyrights, Washington, DC, shall be passed free of duty without issuing an entry.

(b) *Books, engravings, and other articles.* Books, classifiable under subheading 4903.00.00, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), and engravings, etchings, and other articles enumerated in subheading 9808.00.10, HTSUS, shall be passed free of duty without issuing an entry when they are addressed to the Library of Congress or any department or agency of the U.S. Government.

(c) *Official Government documents.* Other mail articles addressed to offices or officials of the U.S. Government, believed to contain only official documents, shall be passed free of duty without issuing an entry. Such mail articles, when believed to contain merchandise, shall be treated in the same manner as other mail articles of merchandise so addressed.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14454, Apr. 6, 1978; T.D. 89-1, 53 FR 51263, Dec. 21, 1988; T.D. 91-77, 56 FR 46115, Sept. 10, 1991]

## § 145.38 Diplomatic pouches.

Mail articles bearing the official seal of a foreign government with which the United States has diplomatic relations, accompanied by certificates bearing such seal to the effect that they contain only official communications or documents, shall be admitted free of duty without Customs examination.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14454, Apr. 6, 1978]